

Missouri Department of Revenue
Bulletin: Bulk Deliveries of Agricultural Gasoline

Bulk Deliveries of Agricultural Gasoline

Section 142.815.1 RSMo, was recently revised by the passage of Senate Bill 355. Beginning January 1, 2006, motor fuel retailers who make bulk deliveries in quantities of at least 100 gallons of gasoline to farmers for agricultural purposes may choose to sell the gasoline without the Missouri motor fuel tax.

Retailers must receive a completed Agricultural Gasoline Bulk Sale Exemption Certificate (Form 5084) from the farmer before any tax exempt deliveries are made.

Retailers may file a refund claim for any Missouri motor fuel tax not paid by farmers as a result of a bulk delivery. In accordance with Section 142.824 RSMo, a Motor Fuel Refund Claim (Form 4923) and a Bulk Sale of Agricultural Gasoline (Form 5085) must be filed with the Director of Revenue.

Forms are available on the web at www.dor.mo.gov or by telephone at (800) 877-6881. If you have questions regarding this change or any other motor fuel refund related issue, please contact the Motor Fuel Refund Section, P O Box 800, Jefferson City, MO 65105-0800, e-mail excise@dor.mo.gov or call (573) 751-7671.

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